

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## Local Government Tax Control Board Meeting Minutes September 25, 2008

**Call to Order:** The monthly meeting of the Local Government Tax Control Board was held on Thursday, September 25, 2008 at 10:00 am. The meeting was held in the Indiana Government Center South, Conference Center Room A, 302 West Washington Street, Indianapolis, IN 46204. Those in attendance were Dan Jones, Lisa Decker, John Stafford, Ken Giffin, Mike Bozynski, Ken Kobe, Dave Christian, Chuck McLean (Administrative Officer), and Linette Pedigo (Administrative Secretary).

**Minutes and Discussion:** Ms. Decker began the meeting by calling for any changes or corrections to the August 28, 2008 minutes. Mr. Bozynski stated that on page 1 under Comments, the sentence should read "The volunteer fire departments are still under contract with the township trustees through the end of 2008," not 2009. Mr. Giffin motioned to recommend approval of the minutes as amended. Mr. Jones seconded and the motion carried by a vote of 5-0. Mr. Christian and Mr. Kobe were not present for the vote.

### **Lawrence Township, Marion County; Emergency Township Assistance Loan:**

The unit is one of several in Marion County that is working its way through cash flow challenges associated with a reassessment. In addition, it is a densely urban unit that has escalated needs due to foreclosures and a recessionary economy. Last spring, a tornado ran through this unit.

Amount Requested:	\$200,000
Tax Increase Needed	.0029 (2007 AV based)
Current Tax Rate for the District	3.6693
Tax Increase as Percent of District Rate	.08

January 1 Cash Balance	\$79,885
Plus: Current Year's Certified Tax Levy	\$258,657
Plus: Estimate of Current Year's Revenue	\$92,768
Total Funds Available for the Current Year	\$431,310

Less: Encumbrances	\$0
Less: Current Year's Expenditures	(\$631,310)
Remaining Funds	\$200,000
Advertised Year's Budget	\$428,935

Adopted Current Year's Budget                      \$428,935

Publication:                      06/20/2008

Hearing:                      07/02/2008

Date Adopted:                      07/02/2008

**Present for the hearing:** Lucy Emison, Ice Miller LLP; Paige Gregory, Umbaugh; Mike Hobbs, Lawrence Township Trustee; Loren Heger, Lawrence Township; Rebecca Lightte, Lawrence Township; and Patricia Thompson, Lawrence Township.

**Comments:** Ms. Paige Gregory, the unit's financial advisor, began by saying that they are here because the LGTCB asked them to come back with the township trustee. Mr. Jones said there were a couple of concerns brought up at the last meeting; he asked why there is such an increase in demand in the township. Ms. Gregory said the increase is primarily due to the economic downturn, the tornado, and the new location. Mr. Mike Hobbs, Lawrence Township Trustee, said they moved their office location to cut costs, and they have taken other measures to not spend as much money. Mr. Jones asked why they are anticipating another loan next year if a major reason for this loan is the tornado. Ms. Gregory answered that the tornado was just a portion of the problem; their poor relief costs have increased so they do anticipate another loan.

Mr. Stafford said the township budgets are now subject to a non-binding review by the respective County Council; he asked if this is the case for them. Ms. Gregory said that is her understanding after reading the statute. They have already submitted their budget to the City-County Council. Mr. Stafford asked if they have made a recommendation yet, and Ms. Gregory said they have not yet responded. Mr. Jones asked if a copy of their 2009 budget request is included with their materials. Ms. Gregory said no; it was not ready by the time they originally sent in their Hearing Information Sheet, but she can submit it.

Mr. Stafford said, because of HEA 1001, everything they do will cause an impact on the other jurisdictions because of the circuit breaker. Also because of the circuit breaker, many units will receive less money. He said they are here against the grain, asking for money that will negatively impact the property tax revenues of other jurisdictions. He asked how they are working together with other units. Mr. Hobbs said they have been examining many ways in which they can cut costs, such as when they moved their office to save a substantial amount of money. He added that he also issued an Executive Order to freeze spending. He said this money is in lieu of the economic downtown and the tornado; this is not business as usual as they are trying to streamline government and make it as efficient as possible. Mr. Kobe said there were two events that he had under his control; he increased the benefits standards and the staff. Mr. Kobe asked Mr. Hobbs how he thought he was going to pay for this. Mr. Hobbs replied that he increased the staff because of where they were heading. The foreclosure rate was increasing and the caseload was too high; he does not believe they should turn people away. Mr. Kobe again asked how he figured he was going to pay for this increase. Mr. Hobbs said by cutting back in other areas. Mr. Kobe said that plan did not work; they are here today for an emergency loan because they exceeded their maximum levy. Mr. Hobbs said he realizes that.

Mr. Jones stated next that at the last meeting, he asked for copies of their COIT distributions. He asked if they brought them today, and Ms. Gregory said no. He asked if they brought in the information on the public safety portion of the Marion County income tax rate. Ms. Gregory said yes, but noted that it does not fund poor relief costs; it goes to the fire department. She said it is about \$90,000, but Marion County does their own calculations of how much each taxing unit gets of the LOIT and the COIT. Mr. Jones said Marion County figures the amounts based on the units' maximum levies.

Ms. Gregory then commented that when Mr. Hobbs came into office, they were not experiencing the economic downturn at that time. As their financial advisor, she thought that hiring additional personnel at that time was okay. Their costs have increased tremendously, but they are saving \$60,000 a year just by moving their office to the new location. Mr. Stafford asked where those savings show up in their budget; in the township assistance fund or the general fund. Ms. Gregory said it is probably in both because their civil max levy covers both their township fund and their poor relief fund. She said she cannot quantify exactly which fund it effects. Mr. Kobe wanted to confirm then that without the \$60,000 in savings, their request would have been more, and Ms. Gregory said that was correct.

Mr. Bozyski said next that their biggest increase is in housing; it went up about \$150,000 from 2007 to 2008. He asked how much of that can be attributed to the tornado versus the increase in the allowances given to individuals versus the economic conditions. Ms. Gregory said the tornado accounted for most of the housing costs. Ms. Patricia Thompson, Lawrence Township employee, said \$22,519 was for shelter. Mr. Bozyski asked how much of the remaining \$130,000 was spent because of the increase in standards versus the economic conditions. Ms. Gregory said their poor relief costs have increased about \$20,000 per month, and that increase can be found all the way back to January. The tornado quantified as a whole cost about \$43,000. She said when the Trustee came in, he did increase the standards for housing, but the township took some initiative to lower that back down in July because they were running out of money. Mr. Kobe asked Mr. Hobbs if it would have been prudent in hindsight to see where the township stood fiscally before he increased the standards and the staff. Mr. Hobbs said yes, and he added that in the past year and a half they have been trying to spend their money as wisely and efficiently as possible.

Mr. Kobe commented that, although it is no longer in the Board's jurisdiction, a year ago they approved an emergency loan for fire services, and they were told that would be the last loan. He said as he understands it, the township has applied for and borrowed more this year than last year. He asked what happened. Ms. Gregory said that at the time, they really thought consolidation was an option. For the last five years, the township has been unable to fund fire services with their current levy, and there is no statute now where they can increase their levy. She said the Trustee before Mr. Hobbs was uninterested in doing a permanent increase, so every year they have had to get an emergency loan. She said unless they lay off a bunch of firefighters, participate in some type of consolidation, or there is a change in the statute, they will continue to need emergency loans. She added that, this year, the fire department has only spent 30% of their supply budget to date, and capital projects have been completely suspended. Mr. Kobe said that last year, the testimony was the township was expecting a 12% increase in fire services for 2008; he asked if this is the case. Ms. Gregory said they expected a 12% increase, but they have not

been able to achieve that. She said they had wanted to borrow \$4 million, but only ended up borrowing \$2 million in an effort to cut costs. She added that in addition to the fire department having a deficit in their budget, they are having cash flow deficits as well; they have had to issue three to four tax anticipation warrants. She summarized that the township is doing the best it can.

Mr. Stafford asked what is happening to the AV in the township. Ms. Gregory said there is not a lot of growth. Mr. Stafford then asked what they budgeted for township assistance for 2009. Ms. Gregory said she does not have that information. Mr. Stafford asked if anybody in the township knows what they budgeted for one of their most important expenditures for next year. He asked if this is an issue, why they do not know. Ms. Gregory said it is approximately \$400,000. Mr. Stafford asked if they think that is realistic for what the expenditures will be, and Ms. Gregory said yes. Mr. Jones asked if it will be funded without an emergency loan, and Ms. Gregory said no. Mr. Jones asked if they are anticipating another \$200,000 loan next year. Ms. Gregory said that amount is probably at the high end because they are not anticipating another tornado; she said it would be more like \$160,000 - \$170,000. Mr. Jones then asked if they have received from the county next year's income tax projections, and Ms. Gregory said no.

**Motion:** Mr. Kobe motioned to recommend denial of this loan. Mr. Bozyski seconded, and the motion failed to carry by a vote of 2-4. Mr. Jones, Ms. Decker, Mr. Stafford, and Mr. Giffin cast the dissenting votes.

Mr. Jones said the cost of the tornado was said to be \$45,000. He therefore motioned to recommend approval of an emergency assistance loan in the amount of \$100,000, which is approximately twice the cost of the tornado. He said this will provide them with some relief for their emergency and will go towards relieving some of the ongoing pressure. Mr. Stafford seconded the motion, and it carried by a vote of 5-1-1, with Mr. Kobe opposed and Mr. Christian abstaining.

**Brazil Township, Clay County; Emergency Township Assistance Loan:** The unit is requesting approval of a loan to be paid back over two years in the amount of \$40,000 for poor relief. In reviewing the documents sent to the DLGF for consideration of the petition, it is clear that the Trustee writes with a sense of urgency. In follow up to get the standard Hearing Information Sheet, it is discovered that the office of the Trustee is closed with callers being greeted with a message asking them to call one of two other units. The Trustee is located and she explains the township has no money and staff has been sent home until money is found. She confirms that the county has turned down her request for a loan to keep her office open. When inquiring about the need for the loan and its use, the Trustee explains that back bills and payroll will be paid first, and whatever is left will go to poor relief. The Trustee inquired as to whether she had to come herself, or if she could send her Deputy so she would not have to take a day off work. It was explained that the elected official is expected when townships apply for poor relief loans. In addition, it was requested that the township books be provided so the LGTCB could evaluate the fiscal aspects of the township.

**Present for the hearing:** Marcia Tozer, Trustee; and Laura Smiley, Investigator.

**Comments:** Ms. Marcia Tozer began by saying they are here today because they were blind-sighted twice. They normally get their 1782 Notice, which is their right to appeal their levy, but they never received it. She said she received the appeal the same day as her budget order. The order only covered salaries, and nothing more; it does not include the civil township share of social security. In addition, she said they owe the county \$20,000 when they did not receive tax revenue in 2007; they need to repay that.

Mr. Stafford asked what their budget for township assistance is for this year. Ms. Tozer said she accidentally brought the budget for 2007, but it is essentially the same. She said they asked for roughly \$93,600, but probably a bit more than that because of rent and expenditures going up, but not beyond \$100,000. Brazil is a very economically depressed area, and they are looking at ways to cut costs. The Board is meeting monthly to figure ways to do that, but even renting office space is expensive. She said they are sitting in a pond that is dead in the water.

Mr. Christian wanted to confirm that their office is currently closed, and Ms. Tozer said that is correct. She said she goes in everyday to see if they have an eviction notice yet.

Mr. Jones then stated that the Board is at an extreme disadvantage here because they do not have any information that normally accompanies these requests; the Township Trustee usually provides the information. Ms. Tozer said that when she started this process, she sent in what her Field Representative told her to send in. Ms. Decker asked if the Board has any of the information that was sent in by the township. Mr. McLean stated that in conversation with the Trustee in regards to this issue, though it could be because of her hearing impairment, he had directed her to go to the website to obtain the Hearing Information Sheet, and it seemed like that would be a very large problem. When asked what would happen with the money should it be granted to her, Mr. McLean said that the Trustee indicated the money would go to pay backed bills and other obligations that need tended to; whatever is left would be allocated out to poor relief. As he continued on, he was getting into areas that the Trustee need better explain her situation to the Board than him extract information and translate it to the Board.

Mr. Christian asked how much the backed bills amount to. Ms. Tozer said over \$5000 at the moment, and that is just for poor relief; rent would be an additional \$3000. Mr. Christian asked if that was all, and Ms. Tozer said other than salaries, no. She said what they are going to get is only sufficient to cover salaries should she keep her employees on as full-time, and that may not come to fruition if that is what the Board decides to do. If she did, what they receive in tax revenue will only cover their salaries; it will not cover the civil township share of social security. Mr. Christian asked how much their tax revenue is and how much the salaries amount to. Ms. Tozer said salaries for all personnel are \$47,046, and that does not include social security. Their tax revenue will be \$47,302. Mr. Stafford asked if that is for all township funds, and Ms. Tozer said that is only for township assistance. The Township Fund is in about as bad of shape, but if needed, she stated that she will not take the rest of her salary. Mr. Christian asked if her salary is included in that \$47,046 and Ms. Tozer said no. She said that money is for the salaries of poor relief investigators and her supervisor of investigators, all of whom are currently laid off. Mr. Christian asked what her salary is, and Ms. Tozer answered \$22,500. Mr. Christian then asked if the \$3000 is for the back rent. Ms. Tozer said part of it is for the back rent; they haven't paid

since the first of August. Mr. Christian asked what the yearly rent is. Ms. Tozer said it is \$747 per month. Mr. Christian wanted to clarify that their yearly rent is then about \$9000 give or take, and Ms. Tozer said yes. Mr. Christian asked if the \$3000 would then pay them through August, and Ms. Tozer said no, it would pay from August through the end of the year. She said they have done the best they can with the little they have.

Mr. Stafford asked how many residents are in Brazil Township, and Ms. Tozer said over 11,000. Mr. Stafford then asked how much they think there will be this year in direct assistance only. Ms. Tozer said she has a sense it is up, though she has not kept track. She said they have been getting more than normal for medication assistance and they are on a year and a half wait for housing assistance. She added that they have been giving a lot of assistance with electric bills as well. Mr. Stafford asked for a dollar estimate. Ms. Tozer said about \$15,000 to \$17,000 if they keep enforcing the Work Fair. Mr. Stafford wanted to confirm that they are spending about \$47,000 on staff to provide about \$17,000 of assistance. Ms. Tozer agrees that it sounds disproportionate, but she said they have a lot of applicants, and when they find out about the Work Fair, they do not come back and follow through. Ms. Laura Smiley, Investigator, commented that their job continues 24/7.

Mr. Jones asked what the budget is that they requested for 2008 for township assistance. Ms. Tozer said she accidentally grabbed the wrong year's budget, but they put in more money for medicine so the total was around \$100,000. Mr. Jones wanted to confirm that their 2007 budget and their 2008 budget were similar, and Ms. Tozer said yes; there was very little change. Mr. Jones said they are asking for a \$40,000 loan, which is about half of their total budget. Ms. Tozer concurred, and added that they owe the county \$20,000 and they must repay them.

Mr. Christian said they will need the unit's 2008 budget and expenditures; they will need to see the books in order to get a clearer picture. He said if they are going to make a recommendation, it should be contingent upon that information coming before the DLGF. Mr. McLean said he suspects the DLGF would be more comfortable having the LGTCB look over the unit's fiscal situation rather than allowing the DLGF to look over and make a recommendation. Ms. Decker said she is comfortable with that, but they need a lot more information about what has come in and what has gone out so that their current situation can be evaluated. Ms. Tozer said she sent in the information that the DLGF Field Representative told her to send in. She added that the Field Representative advised her to ask for \$60,000, but she did not want to go that route. Ms. Decker said the LGTCB has an obligation to fully understand their current situation, but they need more exact numbers.

**Motion:** Mr. Giffin motioned that this issue be deferred until additional information is received. He commented that the Board needs more data, and they cannot help the unit until then. Ms. Decker seconded the motion.

Mr. Jones then commented that he is going to vote for the postponement, but he does not feel it necessary that the unit appear again. They have already heard their testimony, so as long as they receive the requested material, the LGTCB will be able to reach a decision. Mr. Christian concurred, and added that another reason they will need additional information is that some of the figures provided are over \$200,000 between everything (salaries, debt, etc.). Ms. Tozer said

her salary comes out of the Township Fund. Mr. Christian said that is why they need the additional information; so they can get a clear picture of the situation. Ms. Tozer wanted to clarify that they need the 2008 budget and nothing more. Mr. Jones said there is a Hearing Information Sheet that they need to submit as well. Mr. Stafford then asked if they are a member of the Indiana Township Association, and Ms. Tozer said yes. Mr. Stafford said they might be able to look to them for help with this issue as well. Ms. Tozer said they did not want to borrow, but there was no other option. Mr. Christian said he understands their conservative approach, but asked if they have been to the LGTCB before. Ms. Tozer said no. She said they made it through 2007, and all she knew was that their budget would be cut, but she did not know by how much.

Mr. Christian called for a vote on deferring this issue until they have additional information (the 2008 budget and the Hearing Information Sheet), and the motion carried by a vote of 7-0.

### **Cedar Creek Township, Allen County; Emergency Township Assistance**

**Loan:** The unit is one of several in Allen County that is being challenged by the slow economy and the instability in the manufacturing industry. The date referenced was provided by the Trustee's clerical staff, as the Trustee is on vacation until 9/22/08.

Amount Requested:	\$90,000
Tax Increase Needed	.0098
Current Tax Rate for the District	2.2014
Tax Increase as Percent of District Rate	.45

January 1 Cash Balance	\$13,651
Plus: Current Year's Certified Tax Levy	\$5,211
Plus: Estimate of Current Year's Revenue	\$21,970
Total Funds Available for the Current Year	\$40,832

Less: Encumbrances	\$0
Less: Current Year's Expenditures	(\$43,740)
Remaining Funds	\$2,636

Publication:	06/17/2008 & 08/01/08*
Hearing:	06/28/2008
Date Adopted:	06/29/2008

\*Dates appear inconsistent and incorrect.

**Present for the hearing:** Patricia J. Crick, Trustee

**Comments:** Ms. Patricia J. Crick began by stating that their poor relief costs have doubled since last year. They mostly pay rent and utilities, and even though they have no money, if people get to the point where their utilities will be disconnected, they will still pay. She said if people get to the point where they will be evicted, they will figure out a way to pay at least part of the rent as well. She said there are so many single mothers that do not receive child support. They check

their cars to make sure they are not driving an expensive car, and if they are they make them sell it for a cheaper one. For those people paying high rent, they make them find cheaper housing. She said they are trying everything they can, but they are at a dead end.

Mr. Giffin asked the ages of their clients. Ms. Crick said they average 35-70 years old. Mr. Giffin said it is a complete spectrum with children involved, and Ms. Crick concurred.

Mr. Christian asked how much money they are expecting from property taxes in 2008. Ms. Crick said she does not have a figure. Mr. Kobe said the Hearing Information Sheet says the levy is \$5,200. Ms. Crick said that sounds about right. Mr. Christian wanted to confirm that they have not received any of that, and that they are asking for \$90,000 above that, and Ms. Crick said that was correct. Mr. Kobe then wanted to clarify that they are asking for \$90,000 for two years; to fund this year and next year. Ms. Crick said that was correct. Mr. Kobe asked if the Commissioner ordinarily approves a loan for two years. Mr. Christian asked how much money would take care of this year. A respondent from the township said about \$40,000, because their big problem right now is layoffs and a lack of jobs available. She added that even their single mothers are working full-time, but they still cannot make it. Older people with Social Security are having trouble. She said that there has been an increase of people needing help with prescriptions, and they have been utilizing some of the free medicine programs out there. Ms. Crick said they have been trying every avenue they can.

Mr. Giffin suggested that the Board figure out an appropriate balance of 2008 and grant them that. Mr. Christian said the amount should be between \$25,000 and \$40,000. Mr. Kobe said another issue is that the Resolution was only for \$75,000. Ms. Crick said that was a mistake; the loan should be for \$75,000 and the interest would make it \$90,000. Mr. Kobe clarified then that their request is for \$75,000. Mr. Christian said they can only talk about a loan for this year though, and Mr. Kobe agreed. Ms. Crick said she talked to multiple banks, and found one that will do a line of credit so they will only have to borrow money when they need it.

Mr. Stafford then referred to the emergency loan calculation on their Hearing Information Sheet and how he does not believe they got their numbers right. He said they started this year with a cash balance of a little under \$14,000 in their Township Assistance Fund, \$5200 in property tax revenue, plus other revenues of \$2100; this totals about \$40,000 in funds available for this year. He said they are estimating spending about \$43,000, and asked if this is accurate. A respondent from the township said that was their budget, but by June that money was depleted. Mr. Stafford then asked them to estimate the total expenditures for 2008. The respondent said \$80,000. Mr. Christian asked where they are at to date with their expenditures. The respondent said she is about \$1500 over her \$43,000 budget. Mr. Christian asked if that is through August or September, and the respondent said August. Mr. Stafford said they are about \$1500 in the red; he asked if they have any expenditure obligations they made that they have not been able to pay. The respondent said they have turned a lot of people away, which they found out to be illegal, so they are now only paying part of what is asked.

Mr. Christian then summarized to the Board that at their current rate of expenditures, they are looking at about \$58,000 through the end of August. Over a 12-month period, they are looking



at around \$87,000, and taking the \$43,000 out of that leaves them about \$44,000 shy for the remainder of the year.

**Motion:** Mr. Giffin motioned to recommend approval of an emergency loan of \$44,000 to help with the remainder of this year. Mr. Kobe seconded and the motion carried by a vote of 6-0-1. Mr. Stafford abstained from the vote.

**Discussion:** Mr. McLean stated that it is appeal season, and that a number of them have already been coming into the office. He said that some of them can be handled administratively, though the Board will vote on all the appeals. The question is whether the Board wants to hear the unit's testimony on all of the appeals. Ms. Decker said she feels if the DLGF deems it unnecessary for the unit to be here, then they can stay home. Mr. McLean says the DLGF has no position on the issue. He asked if the Board wants all units to come in and give testimony, and if they do not, what appeals would it be alright to handle administratively. Mr. Christian said that in the past, they have set a \$10,000 benchmark. Mr. Jones said he thought it was \$35,000, and Mr. Christian agreed. Mr. Christian said anything under that, unless it was extremely controversial and needed the Board's attention, was deferred for administrative review. Mr. McLean wanted to clarify then that if an appeal is over \$35,000 the unit should be scheduled to appear, and if it is under \$35,000 their appearance is optional. Ms. Decker said that that dollar amount is very relative; she asked if it should be a percentage or a dollar amount because \$10,000 to one unit may seem huge, but not for others.

McLean then talked about shortfall appeals and how they are a mathematical calculation done by the DLGF, but also how a million dollar shortfall decision should not necessarily be just administrative. Mr. Stafford said that once the unit documents that they are eligible for a shortfall, there is not much the Board can do. Mr. Jones added that the other criteria for a shortfall appeal is need; that is where it becomes a little gray. Mr. McLean said, with appeals, units have the right to ask for the money; the question is if they need it. Mr. Stafford asked if most of the appeals are coming from Lake County because of the Circuit Breaker. Mr. Christian said a lot will be coming from Lake County, but also a lot coming from the rest of the state. Mr. Jones said the Circuit Breaker does not qualify for a shortfall. Mr. Stafford said he understands that, but he thinks a lot of urban jurisdictions are going to come in and say that their 2009 property tax collections were less than in 2008, so the "need" question will come into play.

Mr. Christian said he brought up the dollar amount just to refresh the Board's memory; if the Board wishes to change that, then that is fine. Ms. Decker said she does not feel that a dollar amount makes sense. Mr. Christian agreed. Mr. McLean said he will go ahead and schedule several appeals to try to get a cross-section and see how it goes. If it turns out that those sort appeals are not what the Board wants to hear, or if they think they can be handled administratively, it can be handled down the road.

Mr. Kobe said he is surprised there are a lot of appeals coming in and that he is confused because he thought that a lot of the categories of appeals went away. He asked what appeals are left besides shortfalls, which are mostly mathematical. Mr. Jones said three-year-growths, annexations...Mr. McLean said three-year-growths are mainly mathematical and can be handled

administratively. Mr. Stafford commented that this is all discretionary, and that he has full confidence in the DLGF to pick the significant issues that need deliberation and those that do not. Mr. Kobe said the Board can always choose to bring units back as well. Mr. Stafford said he feels the Board should spend their time on issues that need discretion. Mr. McLean said if he uses discretion, he will work with the unit, and if the unit agrees with his administrative resolution, then things will be fine.

Mr. Jones then suggested a higher guideline of \$50,000. Ms. Decker asked if the Board wants to use the dollar figure and leave it to the discretion of the DLGF. Mr. Christian said it should be left to the discretion of the staff. Mr. Kobe said if a unit wants a hearing, they will get a hearing; if the DLGF thinks they need a hearing, they will get a hearing. Ms. Decker said to lump them at the bottom of the agenda and include them in their packets so they will have time to review them. Mr. Christian said he would lump them in some type of similar dollar amount or appeal, and if the Board wants to pull one out and discuss it, they can.